

Organization and Functions

US Army Audit Agency

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Organization and Functions

US Army Audit Agency

By Order of the Secretary of the Army:

E. C. MEYER
General, United States Army
Chief of Staff

Official:

ROBERT M. JOYCE
Major General, United States Army
The Adjutant General

History. Not applicable.

Summary. This regulation assigns the mission and functions of the US Army Audit

Agency. It also prescribes the Agency's command and staff relationships. This revision updates the location of Agency elements.

Applicability. This regulation applies to the Active Army, Army National Guard, and US Army Reserve.

Proponent and exception authority. Not Applicable.

Impact on New Manning System. This regulation does not contain information that affects the New Manning System. Not applicable.

Supplementation. Supplementation of this regulation is prohibited, unless prior approval is obtained from HQDA (DAAA-ZA), WASH DC 20310

Interim changes. Interim changes to this regulation are not official unless they are authenticated by the Adjutant General. Users

will destroy interim changes on their expiration dates unless sooner superseded or rescinded.

Suggested Improvements. The proponent agency of this regulation is The Office of Auditor General. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) direct to HQDA(DAAA-PRS), WASH DC 20310.

Distribution. To be distributed in accordance with DA Form 12-9A requirements for AR, Military Publications.

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*This regulation supersedes AR 10-2, 1 December 1980.

RESERVED

1. Purpose

This regulation sets forth the mission and functions of the US Army Audit Agency (USAAA). It also prescribes USAAA's relationships with the Army Staff, major Army commands, other Services, and other Government departments.

2. References

Required publications.(A related publication is merely a source of additional information. The user does not have to read it to understand this regulation).

- a.* AR 10-5 (Department of the Army).
- b.* AR 36-5 (Auditing Service in the Department of the Army)

3. Explanation of abbreviations

- a.* CONUS continental United States
- b.* DA Department of the Army
- c.* USAAAUS Army Audit Agency
- d.* USACIDC US Criminal Investigation Command

4. Mission

The mission of the USAAA is to provided an independent and objective internal audit service to the Department of the Army (DA) through an appropriate mix of financial and compliance, economy and efficiency, and program results audits.

5. Concept of operations

The USAAA is the centralized internal audit organization within the US Army. The internal audit function uniquely supplements routine management checks through its independent approach and methods of review. It is one of the essential tools of management, complementing other elements of management control. The USAAA has six continental United States (CONUS) regions and one region in Europe. A list of these regions with addresses and geographical areas of audit responsibility is shown in appendix A. In addition to its staff function, the Headquarters, USAAA conducts major audit efforts.

6. Functions

The US Army Audit Agency—

- a.* Formulates, coordinates, executes, and administers audit policy, plans, programs, and procedures within the Army.
- b.* Performs internal audits and issues audit reports covering all functional aspects of management and related controls at all echelons throughout DA. (See AR 36-5.)
- c.* Performs audits of the American National Red Cross, the audit element of the Army and Air Force Exchange Service, and certain nonappropriated fund instrumentalities.
- d.* Recognizes specific requests for audit work within DA. This includes review of cost analyses associated with installation and activity consolidations, realignment, reduction, and closure actions.e. Coordinates audit schedules with The Inspector General and the US Army Criminal Investigation Command (USACIDC).
- f.* Provides copies of audit schedules to the Defense Audit Service and the General Accounting Office.
- g.* Notifies the USACIDC of suspected criminal activity disclosed during audits.
- h.* Provides the USACIDC with technical assistance to criminal investigations upon request.
- i.* Releases USAAA audit reports to agencies or individuals outside DA. (This includes serving as the Initial Denial Authority for the release of USAAA reports under the provisions of the Freedom of Information Act.)

7. Command and staff relationships

- a.* The Auditor General is concurrently responsible to the Secretary of the Army and the Chief of Staff, US Army for the operational performance of the USAAA.
- b.* The Assistant Secretary of the Army (Installations, Logistics, and Financial Management) provides policy and technical guidance to The Auditor General and the USAAA. (See AR 10-5).
- c.* The USAAA is a field operating agency of the Office of the

Chief of Staff, US Army. The Auditor General commands the US Army Audit Agency.

Appendix A

US ARMY AUDIT AGENCY REGIONAL OFFICES

Region and Address	Geographical Area of Responsibility
European Box Number 7 APO New York 09710	Europe, Middle East
Northern 1421 Cherry Street Philadelphia, PA 19102	Connecticut, Maine, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Massachusetts
East Central 793 Elkridge Landing Road Linthicum Heights, MD 21090	Delaware, Maryland, Michigan, Ohio, Virginia, West Virginia, District of Columbia
Southern 30 Pryor Street, SW Atlanta, GA 30303	Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee, Puerto Rico, Virgin Islands
Midwestern 12141 Woodcrest Executive Drive St. Louis, MO 63141	Illinois, Indiana, Iowa, Minnesota, Missouri, Nebraska, Kentucky, North Dakota, South Dakota, Wisconsin
Southwestern 1222 North Main San Antonio, TX 78212	Arkansas, Colorado, Louisiana, Kansas, New Mexico, Oklahoma, Texas, Panama
Western Suite 1 1833 Howe Avenue Sacramento, CA 95825	Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington, Wyoming, Far East, Pacific

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